



Maine Revenue Services

Filing for Maine Income Tax Withholding Form 941ME

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Electronic Filing

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Use this booklet to report employee or payee income tax withholding. Do not use this booklet to report nonresident member withholding for pass-through entities. For more information regarding withholding for nonresident members of pass-through entities, go to the MRS web site at www.maine.gov/revenue/incomeestate.

IF YOU ARE LIABLE FOR UNEMPLOYMENT CONTRIBUTIONS AND/OR THE COMPETITIVE SKILLS SCHOLARSHIP FUND (CSSF) ASSESSMENT IN ADDITION TO INCOME TAX WITHHOLDING, YOU MUST FILE THE COMBINED QUARTERLY RETURN, FORM 941/C1-ME.

Electronic Filing and Payment Requirements

Rule 102 Revised. Maine Revenue Services recently completed revisions to Rule 102, "Electronic Funds Transfer." The updated rule, which may be viewed on the MRS web site at www.maine.gov/revenue/rules, includes changes to EFT thresholds and various other changes. Revised EFT thresholds are based on the taxpayer's combined tax liability to the state for all taxes collected by the Bureau, except property taxes and commercial forestry excise taxes. Beginning January 1, 2009, taxpayers having a total combined tax liability of \$50,000 or more during lookback periods ending in 2008 are required to remit all payments to MRS electronically. For years after 2009, the threshold is \$25,000. Maine Revenue Services has several electronic payment options for your convenience.

Rule 104 Revised. Maine Revenue Services recently revised Rule 104, "Electronic Filing of Maine Tax Returns." The updated rule, available at www.maine.gov/revenue/rules, requires electronic filing (E-file, I-file, etc) of all original Maine tax returns of quarterly and annual reconciliation for Maine income tax withholding for 2009 if the following thresholds are met or exceeded with respect to employers, third party filers, payroll processors, and non-wage payers:

- **First calendar quarter 2009:** 50 or more employees/clients/payees that are subject to Maine income tax withholding;
- **Second, third, and fourth calendar quarters 2009:** 10 or more employees/clients/payees that are subject to Maine income tax withholding;
- **2010:** 5 or more employees/clients/payees that are subject to Maine income tax withholding.

For questions on filing income tax withholding returns electronically, call 626-8475, press 1, option 4 or e-mail withholding.tax@maine.gov.

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.
- Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.

MAINE REVENUE SERVICES PRIVACY POLICY

Maine Revenue Services ("MRS") maintains the highest standards in handling personally identifiable taxpayer information. Taxpayers have the right to know what information is kept on file about them, to have reasonable access to it, and to receive a copy of their file. Under penalty of law, employees and agents of MRS are prohibited from willfully inspecting information contained on any tax return for any purpose other than the conduct of official duties. In addition, MRS employees and agents are prohibited from disclosing tax information to anyone other than the taxpayer except in a limited number of very specific circumstances. No unassociated third parties may receive information pertaining to tax returns without written permission from the affected taxpayer except as allowed under 36 M.R.S.A. § 191. Communications that do not meet the definition of tax information are subject to the general confidentiality and public inspection provisions of Maine's "Freedom of Access" laws. When confidential taxpayer information is stored by MRS, it is kept in a secure location where it is accessible only to authorized employees and agents of MRS. If you have any questions regarding the Privacy Policy, please contact MRS at (207) 626-8475.

PAYROLL PROCESSORS

Dos and Don'ts for Clients of Payroll Processors in Maine:

Using the services of a payroll processor can be a convenient and economical way for an employer or non-wage filer to file and pay withholding taxes. However, employers or non-wage filers face certain risks associated with the use of a processor, including possible lack of compliance and the risk of loss of funds that are under the control of the processor. Ultimately, it is the employer or non-wage filer who bears the responsibility for meeting its payroll tax obligations. **If you are an employer or non-wage filer that uses the services of a payroll processor, you should take the following precautions:**

- ✓ Educate yourself to understand your filing requirements and the risks associated with using a payroll processor.
- ✓ Verify with the Bureau of Consumer Credit Protection, (207) 624-8527 or www.credit.maine.gov, that the processor is licensed and has provided proof of liability insurance to protect client funds, including coverage for crimes such as fraud and theft. If the processor has access to your company's funds, verify with the state that the company has also posted a surety bond or letter of credit, or is enrolled in the state's Payroll Processor Recovery Fund.
- ✓ Obtain verification from the payroll processor and its insurer that the processor's liability insurance will remain in effect for a specified period of time.
- ✓ Read your contract with your processor carefully.
- ✓ Ensure that the agreement/contract and any power of attorney that your processor has with you specifically requires that all notices sent by the IRS and State tax agencies be sent directly to you.
- ✓ Never hesitate to contact tax authorities or the Bureau of Consumer Credit Protection directly when you feel it necessary.
- ✓ Check with the appropriate tax agency periodically to ensure that returns and payments are filed in a timely manner.
- ✓ Insist on verification from your processor that any problem for which the employer has received a tax agency notice has been resolved.
- ✓ Never assume that everything is fine solely because you have not received notice of any problems from the IRS or MRS.
- ✓ Never sign a tax return before it is completed.
- ✓ Require that the processor provide copies of returns, not just summaries, at the time of filing.
- ✓ If you are using a nationwide payroll service, be sure you are assigned a direct contact person and telephone number.

A payroll processor is an entity that performs the following services for one or more employers or non-wage filers: prepares and issues payroll checks, prepares and files state income tax withholding reports or unemployment insurance contribution reports, or collects, holds and turns over to the State Tax Assessor income tax withholding or unemployment insurance contributions. By January 31st of each year, all payroll processing companies must obtain a license from the Maine Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection (www.credit.maine.gov).

All payroll processors must provide proof of liability insurance equal to twice the highest weekly payroll processed by the business in the preceding year or \$5,000,000, whichever is less. For liability insurance coverage, the processor may choose from a fidelity bond, employee dishonesty bond, third-party fidelity coverage or liability insurance that includes crime coverage.

Payroll processors who have authority to access, control, direct, transfer or disburse a client's funds must also provide evidence of a surety bond in an amount equal to the greater of \$50,000 or the total of all local, state and federal tax payments and unemployment contributions remitted by the payroll processor on behalf of employers in this state in the 3-consecutive-month period

of highest volume during the previous calendar year. The bond need not exceed \$500,000. A letter of credit or participation in the state's Payroll Processor Recovery Fund can be substituted for a surety bond.

A payroll processor must provide certain information to each client at least every quarter. Such information includes an accounting of funds received and disbursed, contact information for state and federal tax agencies to verify payments have been made, and notice that bonding does not necessarily ensure that all claims will be covered if the payroll processor fails to comply with its responsibilities.

A payroll processor may not designate itself as the sole recipient of notices from state or federal authorities for nonpayment of taxes or unemployment contributions. A payroll processor shall ensure that such notices are provided directly to the affected employers or non-wage filers.

Failure to register or abide by all statutory requirements will subject a payroll processor to certain civil penalties. Further information and applications may be obtained from the Bureau of Consumer Credit Protection. Call (207) 624-8527 or visit the web site at www.credit.maine.gov (select "List of license types", then go to "Payroll Processor").

**FORM 941BN-ME****Business Change
Notification****MAINE REVENUE SERVICES**

Complete this form to report a change in your withholding account contact information or to cancel your withholding account. Incomplete forms will not be processed.

Mail to: Maine Dept. of Labor, Central Registration Unit
P.O. Box 1057, Augusta, ME 04332-0057

Step 1

Identify your business as currently on file with Maine Revenue Services.

Current Name: _____

Current Address: _____

Current Phone Number: _____

Withholding Account Number: _____ UC Employer Account Number: _____

Step 2

List your new contact information; enter only if different from current information.

New Name: _____

New ATTN Line: _____

New Address: _____

New Email Address: _____

(PRINT CLEARLY)

New Phone Number: _____ Effective Date of Change ____/____/____

NOTE: Do not enter a Payroll Preparer's address or other contact information here.**Step 3**

Request to cancel account. (Do not report cancellation for a seasonal shutdown period.)

☐ Check this box to cancel Withholding Account☐ Check this box to cancel Unemployment Insurance Contributions Account.Reason for Cancellation: ☐ Business Closed☐ Business Sold to: Name: _____

Address: _____

Date Business Sold: ____/____/____

☐ Other _____

Date the business no longer had employees ____/____/____ Date of last payroll ____/____/____

Step 4

Sign and mail your report.

Under penalties of perjury, I certify that the information contained on this form is true and correct.

Print Name: _____

Signature: _____ Print Title: _____

Date: ____/____/____ Daytime Phone: _____

For Paid Preparers Only

Paid Preparer's Signature: _____ Date: ____/____/____

Firm's Name (or yours if self-employed): _____ Phone: _____

Address: _____

EIN/SSN: _____ Maine Payroll Processor License Number: _____

WITHHOLDING AND UC FORMS

FORM 900ME - SEMIWEEKLY PAYMENTS OF WITHHELD INCOME TAXES: If your withholding tax remittance frequency is semiweekly and wages or non-wages are paid on Wednesday, Thursday or Friday, payment of withheld income taxes is due the following Wednesday. If the wages or non-wage payments are paid on Saturday, Sunday, Monday or Tuesday, the payment of withheld income taxes is due the following Friday. Use Payment Voucher Form 900ME (provided by Maine Revenue Services in a separate booklet) to make your payments. **If you make semiweekly payments electronically using EZ pay, do not send paper copies of Form 900ME to Maine Revenue Services.**

FORMS 941ME & 941/C1-ME - QUARTERLY RETURN OF INCOME TAX WITHHOLDING AND UNEMPLOYMENT CONTRIBUTIONS must be filed by all employers or non-payroll filers registered to remit income tax withholding and/or unemployment contributions. The form is used to report income taxes withheld for the quarter, to reconcile payments of income taxes withheld made during the quarter, to calculate your unemployment contributions for the quarter, to report your employee or payee wage listing information for the quarter and to make payment for any balance due for income taxes withheld and/or unemployment contributions. The quarterly return is due the last day of the month following the end of each calendar quarter, even if there is no withholding tax or unemployment contributions to report.

FORMS W-2, 1099, etc. Employee income and withholding statements must be furnished to payees by **January 31st** of the succeeding year. If employment ends before December 31, you may furnish copies to the employee at any time after employment ends, but no later than January 31. If a terminated employee requests Form W-2 in writing, you must give the employee completed copies within 30 days of the request or within 30 days of the final wage payment, whichever is later. A person/employer who furnishes a false or fraudulent statement or fails to furnish a statement commits a civil violation subject to a fine of \$50 for each failure.

FOR INFORMATION ON FILING THE ABOVE FORMS ELECTRONICALLY, SEE PAGE 6.

REPORTING THIRD-PARTY SICK PAY

Many employers that provide wage protection for employees who miss work due to illness or injury often do so through a third party, such as an insurance company. Sick pay paid by a third party that is considered wages for federal purposes is treated as wages for Maine purposes and subject to voluntary withholding as requested by the employee.

A third party that withholds Maine income taxes from sick pay is required to remit payment and file withholding returns under the same

rules that apply to employers. The third party must file returns under its own EIN and include all Maine income tax withheld for the quarter. The return must include on Schedule 2/C1 the amount withheld from each employee/payee, even if the Wage Statement (Form W-2) reflecting the sick payments will be issued by the employer and not the third party. **Employers: Do not include on Form 941/C1-ME any Maine income tax withheld and remitted by a third party from sick payments.**

New Hire Reporting Requirements

Maine employers are required by law to report certain information to the Department of Health and Human Services (DHHS) within seven days of the date an employee is newly hired, rehired or terminated. Employers must report the employee's full name, address, social security number, date of birth and date of hire, rehire or termination, as well as the employer's name, address, telephone number, Maine Department of Labor Number and Federal Employer's Identification Number (EIN).

The required "New Hire" information may be reported in the following ways:

Voice recognition telephone	This system is available 24 hours a day, 7 days a week. Call (207) 624-7880 or the toll free number 1-800-845-5808 (in-state only).
Magnetic tape or diskette	Call (207) 624-4112 or go to the web site for file layout information.
FAX	FAX a New Hire Report Form to (207) 287-6882 (local call) or the toll free number, 1-800-437-9611 (in-state only). Obtain a New Hire Report Form either by calling (207) 624-4112 or downloading it from the web site at www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html
Regular mail	Mail your report to: Division of Support Enforcement and Recovery New Hire Reporting Program 11 State House Station, Augusta, ME 04333-0011
Email	Send your report to maine.newhire@maine.gov

"New Hire" information provided by Maine employers helped increase child support collected by payroll deductions to over \$70 million in fiscal year 2008. This has made a great difference in the lives of many children who otherwise might not have received the financial support to which they are entitled. For more information about New Hire Reporting, call the Department of Health and Human Services, Division of Support Enforcement and Recovery at (207) 624-4112 or access the web site at www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html.

Unclaimed Property Reporting Requirements

Maine businesses are required to identify, report and remit unclaimed property to the Office of State Treasurer in accordance with 33 M.R.S.A., Chapter 41. The required reports may be filed online (secure server) electronically using free downloadable software available at www.maine.gov/unclaimed or on paper.

The report must be filed May 1st for life insurance property, gift certificates/cards, and stored value cards, and November 1st for all other unclaimed property, such as, bank accounts, uncashed checks and securities.

For more information, go to www.maine.gov/unclaimed or call (207) 624-7470.

GENERAL INSTRUCTIONS

Returns must be completed and filed with Maine Revenue Services each quarter according to the following schedule:

Quarter	Period Covered	Due Date
Quarter 1	01-01-09 to 03-31-09	04-30-09
Quarter 2	04-01-09 to 06-30-09	07-31-09
Quarter 3	07-01-09 to 09-30-09	10-31-09
Quarter 4	10-01-09 to 12-31-09	01-31-10

Note: A return must be filed each quarter, even if you had no income tax withheld for that period. Each page submitted must have your Withholding Account Number clearly printed at or near the top of the page. Do not write notes on the withholding listing pages.

Form 941ME is used to report total income tax withheld for the quarter and to reconcile 900ME voucher payments made during the quarter. If you also make, or expect to make, unemployment contributions, call the Central Registration Unit at (207) 621-5129 to request the appropriate combined withholding tax and unemployment contribution booklet (Form 941/C1-ME).

Each quarterly return in this booklet is preprinted with the quarter being reported, due date, Withholding Account Number, calendar period covered and business name(s). Generally, your Withholding Account Number consists of your federal employer identification number plus a two-digit state suffix, but some accounts are setup with your social security number plus a two-digit state suffix.

Complete Form 941BN-ME when the business terminates or the requirement

to withhold permanently ceases, or if there has been a change in the business name, address or telephone number. **Do not make changes on Form 941ME.**

When using a paid preparer or payroll processor, enter their federal employer identification number (EIN) and Maine payroll processor license number in the designated fields.

If your current Federal Employer Identification Number (Maine Withholding Account Number) changes, call the Central Registration Unit at (207) 621-5129.

Amended Returns. If it is necessary to correct a withholding tax amount you reported or made for a particular employee or payee in a previous quarter, submit an amended return (Form 941A-ME) for that period along with an explanation of the change. We will correct your account for the period involved. Do not make an adjustment on the current Form 941ME.

Direct any questions regarding this form or income tax withholding in general to Maine Revenue Services at telephone number (207) 626-8475, select 1, then option 4.

Interest and Penalties. Beginning January 1, 2009, the interest rate is 8% per annum, compounded monthly. The penalty for failure to pay the withholding tax on time is 1% per month up to a maximum of 25%. The penalty for failure to file the return on time is 10% of the tax liability or \$25, whichever is greater. If the return is filed more than 30 days after demand, the penalty is 100% of the tax due.

SPECIFIC INSTRUCTIONS

Note: The forms in this booklet are designed to comply with optical scanning requirements. Spaces underlined in red must be completed carefully in black or blue ink. Letters and numbers must be entered legibly within the outline area. Letters must appear in upper case only and start on the left; numbers start from the right. For example:

Name:	C O M P A N Y I N C
Address:	1 2 3 F I R S T S T
Maine Income Tax Withheld:	1 2 3 4 5 0 0

Do not mail photocopies of the forms in this book to Maine Revenue Services. Photocopied forms cannot be processed by the scanning system.

Additional forms are available on the MRS web site at www.maine.gov/revenue/forms (See "Employment Taxes").

Line A. Number of payees. Enter the total number of employees or payees subject to Maine withholding this quarter.

Line B. For non-wage withholding filers only. Check this box if you have received written permission to file payee Form 1099 withholding data annually by magnetic media to Maine Revenue Services. **This box must be checked every quarter for which the permission is effective.**

Line 1. Enter the total amount of Maine income tax withheld from Schedule 2 – Income Tax Withholding Listing, line 11. **All taxpayers filing Form 941ME must complete Schedule 2 – Income Tax Withholding Listing.**

Line 2. Enter the total amount of semiweekly payments remitted during the quarter from Schedule 1 - Reconciliation of 900ME Voucher Payments or Electronic Payments of Income Tax Withholding, line 6. If you are not required to make payment of income tax withholding semiweekly, enter zero. For information about who is required to make semiweekly payments of income tax withholding, see instructions for

Schedule 1 below.

Line 3a. Enter the total Maine income tax withholding due with this return if line 1 is greater than line 2. Enclose your remittance with the return.

Line 3b. Enter the total Maine income tax withholding overpaid if line 2 is greater than line 1. A refund will be sent to you.

If line 1 equals line 2, leave lines 3a and 3b blank.

Cancellation Notice

When a business is discontinued or the requirement to withhold permanently ceases, complete the Cancellation Notice.

Line 4. Check the box and provide the information requested.

Schedule 1

Reconciliation of 900ME Voucher Payments or Electronic Payments of Income Tax Withholding

Taxpayers who reported Maine income tax withholding of \$18,000 or more for the 12 months ending June 30, 2008 are required to make payments of income tax withholding on a semiweekly schedule. Taxpayers who reported Maine income tax withholding of less than \$18,000 for the 12 months ending June 30, 2008 are required to make payments quarterly. See page 3 of this booklet to find your withholding tax remittance schedule (frequency).

Semiweekly Schedule	
Day Wages Paid	Remittance Due
Wednesday, Thursday, or Friday	On or before the following Wednesday
Saturday, Sunday, Monday, Tuesday	On or before the following Friday

If you are required to pay income tax withholding on a semiweekly basis, you must complete Schedule 1. Complete one line of the schedule for each payroll during the quarter. Payments may be made by paper voucher (Form 900ME) or electronically (EFT or EZ Pay).

SPECIFIC INSTRUCTIONS, continued

Line 5. Add the subtotals for the Withholding Amount columns and enter the total withholding for this quarter. The total withholding should equal the amount entered on Form 941ME, line 1.

Line 6. Add the subtotals for the Payment Amount columns and enter the total payment for this quarter. Enter the total payment on Form 941ME, line 2. The Payment Amount includes all payments made in the quarter, whether such payments have been made by Forms 900ME or electronically (EFT or EZ Pay).

Schedule 2 Income Tax Withholding Listing

All filers must complete Schedule 2, lines 10 and 11. If you paid wages or made non-wage payments during the quarter, complete all information in columns 7, 8 and 9 and line 10 on each withholding listing page submitted. Use as many pages as necessary to report all wages and non-wage payments. Include backup withholding, pension withholding, non-wage payments withholding, etc. If you did not pay wages or make non-wage

payments during the quarter, complete only lines 10 and 11. See further instructions below.

Column 7. Enter the last name, first name and middle initial of each payee who received wages or non-wage payments during the quarter.

Column 8. Enter the social security number of each payee who received wages or non-wage payments during the quarter.

Column 9. Enter the total Maine income tax withheld for each payee who received wages or non-wage payments during the quarter. If a payee's withholding is greater than \$999,999.99, enter the withholding on two or more lines to add up to the total withholding for the payee. Also include backup withholding, pension withholding, distribution withholding, etc.

Line 10. Enter the total Maine income tax withheld for payees listed on the page. If no income tax was withheld, enter zero.

Line 11. On the last Schedule 2 page only, enter the total Maine income tax withheld in the quarter for all pages. If no income tax was withheld, enter zero. Enter this amount on Form 941ME, line 1.

ELECTRONIC FILING REQUIRED FOR SOME EMPLOYERS/PAYORS



Revised Rule 104 (Electronic Filing of Maine Tax Returns) requires electronic filing of Maine income tax withholding returns if the employer or payor has 50 or more employees/clients/payees in the first calendar quarter of 2009, 10 or more employees/clients/payees in the second, third or fourth calendar quarters of 2009, or 5 or more employees/clients/payees in 2010. Employers/payors unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. To view Rule 104, see www.maine.gov/revenue (select "Laws & Rules").

The **Maine Employers Electronic Tax Reporting System (MEETRS)** allows employers and non-wage withholders to file multiple forms with a single login, including quarterly returns and the annual reconciliation (Form W-3ME). Form 1099 is expected to be added during 2009. Employers/payors using software capable of producing a file that conforms to the Maine Revenue Services ICESA specifications may upload that file to MRS via the web. Revised quarterly return file specifications for 2009 are available to view or download from the Maine Revenue Services web site at www.maine.gov/revenue (select "Electronic Services" and scroll to "Payroll Taxes").

The quarterly return and Form W-3ME may also be filed via the MRS Internet filing program (Maine I-file), which does not require any special software. For your convenience, you may upload wage listing spreadsheet files via the Maine I-file program.

Try it on your own or call us for assistance. Experienced personnel will walk you through your initial registration and answer any questions you may have. Call (207) 626-8475, select option 1, then option 4 for a direct connection to the Maine Business Tax Unit. For more information, see www.maine.gov/revenue.

Electronic Payment Options



Maine Revenue Services ("MRS") offers a convenient 24-hour electronic payment option called **EZ Pay**. You can access **EZ Pay** on our web site at www.maine.gov/revenue/netfile/ezpay.htm. Almost any type of tax payment can be made, including withholding and unemployment taxes. To avoid having to make payments earlier than necessary, payments may be scheduled in advance and will automatically be withdrawn on the payment date you select.

To use **EZ Pay**, simply register online at the time you want to make your first payment. Once registered, the system will ask you to select the tax type you want to pay. If you are making a semiweekly payment, select "900ME Withholding Semiweekly Payment." If you are paying a tax balance due with your quarterly withholding return, select "Withholding Payment." If you are paying a balance due from a bill or notice that you received from MRS, select "Bill Payment." If you make semiweekly payments electronically, do not send paper copies of Form 900ME to MRS.

MRS accepts both ACH credit method and ACH debit payments for income tax withholding quarterly returns. ACH Credit and ACH Teledebit (phone payment system) require the submission of an EFT registration application prior to use.

EFT Required. Taxpayers with an annual total combined tax liability for all taxes of \$50,000 or more must pay electronically. For years after 2009, the threshold is \$25,000 or more. Payroll processing companies must remit electronically for all clients, even if clients are not mandated to pay electronically. A payroll processing company may request a waiver from this requirement for good cause. MRS also encourages voluntary participation in the EZ Pay program by those not required to pay electronically. There are no payment minimums.

ACH Credit. A taxpayer may make payments using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account. You must have previously established a relationship with a bank that provides this service (generally larger commercial banks) and you must have previously registered with the MRS EFT Unit as a credit method payer.

ACH Debit. A taxpayer may make payments using this method by authorizing MRS to electronically transfer tax payments from the taxpayer's deposit account to the MRS deposit account. ACH Teledebits are initiated through a telephone call to the MRS electronic withdrawal payment system (207-624-7777). This telephone payment system allows taxpayers to arrange for debit payments with effective dates up to 15 days in the future. Another option available is for the amount due shown on the return you I-file to be deducted from your account within 3 business days from the date you authorize the transfer.

Penalty for Insufficient Funds. The penalty for insufficient funds applies to electronic funds transfers. The penalty is \$20 or 1% of the payment amount, whichever is greater.

Penalty for Failure to Pay by Electronic Funds Transfer. Any person required to pay by electronic funds transfer who fails to do so is liable for a penalty equal to the lesser of 5% of the tax due or \$5,000.

For more information, an application or a copy of Rule 102, visit www.maine.gov/revenue and select Electronic Services; send an email to efunds.transfer@maine.gov; send a fax to (207) 287-6975; call (207) 287-8276; or write to: EFT Unit, Maine Revenue Services, PO Box 9100, Augusta, ME 04332-9100.